
STATUTORY INSTRUMENTS

2014 No. 472

INCOME TAX

**The Income Tax (Pay As You Earn) and the Income Tax
(Construction Industry Scheme) (Amendment) Regulations 2014**

*Made - - - - 12th March 2014
Laid before the House of
Commons - - 13th March 2014
Coming into force in accordance with
regulation 1(2) and (3)*

**THE INCOME TAX (PAY AS YOU EARN) AND
THE INCOME TAX (CONSTRUCTION INDUSTRY
SCHEME) (AMENDMENT) REGULATIONS 2014**

1. Citation, commencement, effect and interpretation

PART 1

Amendment of the Income Tax (Pay As You Earn) Regulations 2003

2. The Income Tax (Pay As You Earn) Regulations 2003 are...
3. In regulation 2(1) (interpretation), in the definition of “deductions working...”
4. In regulation 67B (real time returns of information about relevant...
5. In regulation 67D (exceptions to regulation 67B)—
6. In regulation 67E (returns under regulations 67B and 67D: amendments)
—...
7. After regulation 69 (due date and receipts for payment of...
8. In regulation 72E(1) (conditions where regulation 72F applies)—
9. In regulation 72F(3) (recovery from employee of tax that has...
10. In regulation 141(1) (direct collection and special arrangements), for sub-paragraph...
11. For regulation 142 (direct collection: issue of deductions working sheet)...
12. In regulation 143 (direct collection: employee to keep records)—
13. In regulation 143(5) omit “and regulation 146”.
14. In regulation 144(1) (direct collection: payment), in paragraph (1) for...
15. Omit regulation 145 (direct collection: return when relevant payments cease)....
16. Omit regulation 146 (direct collection: end of year return).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

17. After regulation 147 (direct collection: failure to pay) insert—
Circumstances...
18. In regulation 206(2) (employers), after sub-paragraph (e) insert— and,
19. Omit regulation 207(2) (specified information).
20. In Schedule A1 (real time returns) for paragraph 21(b) substitute—...

PART 2

Amendment of the Income Tax (Construction Industry Scheme) Regulations 2005

21. Amend the Income Tax (Construction Industry Scheme) Regulations 2005
by...
Signature
Explanatory Note